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Dated: January 27, 2009

Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-082US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yoshinori Wariishi *et al.*

Application No.: 10/521,059

Confirmation No.: 7003

Filed: December 23, 2004

Art Unit: 1795

For: SOLID POLYMER CELL ASSEMBLY

Examiner: T. H. Parsons

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 27, 2008 (Paper No. 20081015), please reconsider the above-identified U.S. patent application in light of the following:

Remarks/Arguments begin on page 2 of this paper; and

A Partial Translation of Japanese Laid-Open Patent Publication No. 4-206162 to Choichi et al is attached as **Appendix A**.